

Employee Reimbursable Expenses Policy

Purpose: It is the purpose of this policy to provide the Town Manager's direction to Department Heads regarding what employee expenses are reimbursable, under what circumstances and the procedures to request such reimbursement.

Scope: This policy shall be followed by each and every non-school department and their respective employees without exception.

1.0 Allowed Reimbursable Expenses

- 1.1 Generally, allowed reimbursable expenses are those that employees must incur as a result of completing their normally assigned duties and responsibilities for the Town, including conferences, meetings and seminars, and shall be conducted in the most reasonable, cost-efficient manner possible.
- 1.2 Such expenses may include meeting refreshments, postage, copying, auto mileage, conference registration fees, airplane tickets, food and beverages while at professional meetings, parking charges, tolls, valet services, customary tips, taxi charges, rental cars, internet connection fees or similar incidental expenses.
- 1.3 Reimbursements should be made only for charges reasonably needed for the conduct of Town business and not for the purpose of personal convenience.
- 1.4 Liquor is not a reimbursable expense under any circumstances.

2.0 Procedures to Request Reimbursement

- 2.1 An original itemized receipt, invoice or bill is required.
- 2.2 The invoice or receipt must state a minimum of the following:
 - The provider of the service or goods
 - Dates of service and / or invoice date
 - Itemized list of what was purchased
 - Itemized amount of what is owed
- 2.3 It is recognized that in rare circumstances it may not always be possible to obtain such a receipt, e.g., a "fastlane" toll. In that case, the timing, reasonableness and setting of the requested reimbursement will be considered.
- 2.4 Reimbursements which are not validated with a receipt will be paid only if deemed reasonable by the Town Accountant, as per M.G.L. Ch. 41 Sec. 56.

- 2.5 If it is not clear from the receipt / invoice documentation who actually paid the bill, then additional documentation, such as a charge card statement, will be required.
- 2.6 When a credit card payment is being reimbursed:
- If the receipt displays the last 4 digits of the card used, then submit a legible copy of the credit card showing the name and matching 4 digits;
 - If the receipt does not display the credit card number, then submit a copy of the credit card statement showing the charge to be reimbursed.
- 2.7 The Town can only reimburse the individual that can be proven to have actually incurred the expense, i.e., the individual associated with the charge card used.
- 2.8 The Town cannot legally, and will not, reimburse or pay sales tax. It can, however, pay meals and hotel/motel excise taxes.
- 2.9 Reimbursement requests shall be made via a timely submitted signed voucher form that contains:
- Authorized signature (dept. head or majority of the related board)
 - Department to be charged
 - Vendor & Vendor number to be paid
 - Invoice date, Invoice number and Due Date
 - Appropriate Accounts & Amounts to charge
 - Description field completed for each line item
- 2.10 Conference and seminar attendees are strongly encouraged to pay their fees in advance in order to obtain any early registration discounts and to allow time to have the cost paid directly via the Town's regular accounts payable process.

3.0 Guidelines

- 3.1 Mileage reimbursement for use of private vehicles will be made at the current IRS rate - 56 cents for calendar 2014. Mileage shall be calculated from the employee's office location to the destination points. Mileage to or from an employee's place of residence is not reimbursable. Expenses for tolls and parking shall not be included in this mileage rate, but may be submitted for reimbursement according to the provisions of section 1.2 of this policy. A completed Town mileage reimbursement form shall be submitted as supporting documentation for the miles being reimbursed for. This form can be found on the Accounting Office webpage under the Employee Information link.
- 3.2 Food reimbursements, including tips, will not exceed the United States General Services Administration (GSA) daily per diem guidelines (M&IE Rate) for the selected (nearest) county or city in which the expense was incurred. A link to the GSA per diem rates can be found on the Accounting Office webpage under the

Employee Information link. Please note the lower reimbursement allowances for the first and last days of travel as well as individual meal allowances.

- 3.3 If charges for meals exceed this guideline it will be reimbursed in full, only if the meals charges were required as part of a professional meeting.